

## Article - Tax - General

[\[Previous\]](#)

§13–1104.

(a) Except as otherwise provided in this section, a claim for refund under this article may not be filed after 3 years from the date the tax, interest, or penalty was paid.

(b) A claim for refund of alcoholic beverage tax may not be filed after:

(1) 90 days from the date of purchase or invoice of exempt alcoholic beverages used by a hospital or religious organization; and

(2) 6 months from the date on which alcoholic beverages are condemned, lost, or rendered unmarketable.

(c) (1) Except as provided in paragraph (2) of this subsection, a claim for refund or credit of overpayment of financial institution franchise tax or income tax may not be filed after the periods of limitations for filing claims for refund or credit of overpayment set forth in § 6511 of the Internal Revenue Code.

(2) A claim for refund or credit of overpayment may not be filed later than 1 year from the date of:

(i) a final adjustment report of the Internal Revenue Service;  
or

(ii) a final decision of the highest court of the United States to which an appeal of a final decision of the Internal Revenue Service is taken.

(3) Except as provided in paragraph (4) of this subsection, a refund or credit of overpayment allowed upon a claim filed under this subsection may not exceed the amount of the Maryland tax resulting from the application of the limits set forth in § 6511 of the Internal Revenue Code.

(4) A refund or credit of overpayment allowed upon a claim filed under paragraph (2) of this subsection shall be limited to the amount of the reduction in Maryland tax resulting from the federal income tax adjustment.

(d) A claim for refund of Maryland estate tax, inheritance tax, or Maryland generation-skipping transfer tax may not be filed after 3 years from the date of the event that caused the refund.

(e) A claim for refund of excess motor carrier tax credit may not be filed after 24 months following the end of the period in which the excess credit was developed.

(f) Except as provided in § 13-508 of this title or for a claim under § 13-901(a)(1) or (2) of this title, a claim for refund of motor fuel tax may not be filed:

(1) after 1 year from the date of purchase;

(2) after October 1, if the claimant elects to file an annual claim for the 12-month period ending June 30; or

(3) for a period of less than 1 year, after 3 months following the end of the period for which the claim is filed.

(g) Except as provided in § 13-508 of this title, a claim for refund of sales and use tax may not be filed after 4 years from the date the tax was paid.

(h) Except for a claim under § 13-901(a)(1) or (2) of this title, a claim for refund of tobacco tax may not be filed after 1 year from the date of the event that caused the refund.

(i) A claim for refund or credit for overpayment of income tax attributable to a credit claimed under § 10-703 of this article for the payment of a state tax on income paid to another state may not be filed after the later of:

(1) the end of the limitation period otherwise prescribed under this section; or

(2) 1 year after the date the taxpayer received notification that the other state's income tax was due.

(j) Notwithstanding subsection (c) of this section, a claim for refund or credit for overpayment of income tax attributable to a right to a reduction in a person's Maryland income tax that is established by a decision of an administrative board or by an appeal of a decision of an administrative board may be filed within 1 year after the date of a final decision of the administrative board or a final decision of the highest court to which an appeal of a final decision of the administrative board is taken.

[\[Previous\]](#)